

## **Before You Begin Checklist TTB Form 5110.11**

### **Purpose**

The purpose of TTB Form 5110.11 is for a Beverage or Industrial Plant with the operation of warehouseman on your permit and registration. You are required to file this report each month.

If there is no activity during the month, you are required to file the report showing zeros.

### **Deadlines for Filing**

This form is to be filed no later than the 15<sup>th</sup> of the month following the reporting period.

Forward the original to:

TTB National Revenue Center  
550 Main Street, Room 8002  
Cincinnati, Ohio 45202

### **Before You Begin**

***Please note – you must complete and submit a storage report on Form 5110.11 for each of these four sources of products that you hold in storage for any given month:***

- ***Domestic Spirits and all Wines***
- ***Imported Spirits***
- ***Puerto Rican Spirits***
- ***Virgin Islands Spirits***

***For example, your plant is holding several types of spirits products produced in the US, plus you hold in storage Scotch Whisky, Canadian Whisky, and Puerto Rican Rum. You would complete three Forms 5110.11 for each month when you hold these types of spirits products. You must check the appropriate block at the top of the form under “Report Covers”. In this example, you would show the Canadian whisky and Scotch whisky on the “Imported Spirits” storage report, and the Puerto Rican rum on the “Puerto Rican Spirits” report. You would also complete a “Domestic Spirits and All Wines” storage report for your other products.***

**SPECIAL NOTES REGARDING COMPLETION OF FORM 5110.11:**

- ***Negative numbers may not be entered on this report. The report is designed to balance showing gains and losses of spirits as may be appropriate for each column***
- ***Line 6 of each column must be equal to Line 24 for each column, and you must enter totals for each line in column (m). . Enter all totals on all original and amended reports.***
- ***See 27 CFR Part 5 and 27 CFR Part 19 requirements and definitions concerning the standards of identity and class or type of spirits products. The columns and lines on the report forms refer to these standards.***
- ***Before using blank Lines 5 or 21 to report anything other than Gains on Line 5, consult with your TTB National Revenue Center specialist at 1-877-882-3277.***
- ***Clearly enter the correct month and year the report covers in the upper right corner block of the report; if you are submitting an amended report, please clearly mark “Amended Report” in the top margin of the form. If you need to file an amended report, you must complete all lines on the amended operational report form. You must fill in each applicable line on the new, amended form even if you are not amending that particular line from the original report.***
- ***Please refer to guidance in [TTB Industry Circular 2004-4](#)***

The following is a list of all the materials and related information you should collect before beginning Form 5110.11.

☐ EIN number

☐ Registry number (Enter in the “Plant Number” block).

☐ Name and address of your bonded premise – exactly as it appears on your registration and permit.

- ☐ A copy of the completed Form 5110.11 you submitted for the previous month
- ☐ Documentation of inventories taken this quarter. Remember, your ***On-hand, first of month*** for this month must agree with the ***On-hand, end of month*** from the previous month
- ☐ Documentation to provide sufficient support for adjustments
- ☐ Documentation to provide sufficient support for reported losses
- ☐ Copies of prior month's Form 5110.40, Form 5110.28, and Form 5110.43, as may be applicable to your operations.
- ☐ Documentation to support the current month's transactions and summary records that support entries on the Form 5110.11 and other monthly reports.